

AMENDMENT / RESPONSE TRANSMITTAL

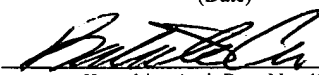
Applicant : Kiyoshi SATOH, et al.
 App. No. : 10/682,180
 Filed : October 9, 2003
 For : METHOD OF
 MANUFACTURING SILICON
 CARBIDE FILM
 Examiner : Igwe U. Anya
 Art Unit : 2825

CERTIFICATE OF MAILING

I hereby certify that this correspondence and all marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

October 13, 2004

(Date)


 Katsuhiro Arai, Reg. No. 43,315

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing in the above-identified application are the following enclosures:

(X) Amendment in ten (10) pages.

The fee has been calculated as shown below:

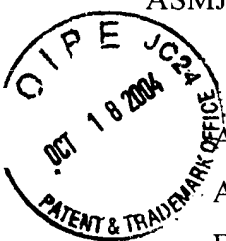
FEE CALCULATION				
FEE TYPE		FEE CODE	CALCULATION	TOTAL
Total Claims	25 - 23 = 2	1202 (\$18)	2 x 18 =	\$36
Independent Claims	5 - 3 = 2	1201 (\$88)	2 x 88 =	\$176
			TOTAL FEE DUE	\$212

(X) A check in the amount of \$212.00 is enclosed.

(X) Return prepaid postcard.

(X) Please charge any additional fees, including any fees for additional extension of time, or credit overpayment to Deposit Account No. 11-1410.


 Katsuhiro Arai
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 (949) 760-0404



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed July 14, 2004, please reconsider the present application in light of the following amendments and comments.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.

10/19/2004 CNGUYEN 00000007 10682180

01 FC:1202 36.00 OP
02 FC:1201 176.00 OP